

**TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE****Proposed Rule**  
LSA Document #21-343**DIGEST**

Amends [50 IAC 26-20-4](#) and [50 IAC 26-20-7](#) regarding computer standards for a uniform and common property tax management system to incorporate file specification changes for the revision of the Sales Disclosure Form and to make other technical changes. Effective 30 days after filing with the Publisher.

[IC 4-22-2.1-5 Statement Concerning Rules Affecting Small Businesses](#)[50 IAC 26-20-4](#); [50 IAC 26-20-7](#)

SECTION 1. [50 IAC 26-20-4](#) IS AMENDED TO READ AS FOLLOWS:

**[50 IAC 26-20-4](#) Real property assessment data**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 5-14-3-4](#); [IC 6-1.1-11-9](#); [IC 6-1.1-31.5](#); [IC 6-1.1-35-9](#); [IC 36-1-8.5](#)

Sec. 4. (a) HEADER RECORD (the first record in each file):

(1) The HEADER RECORD must be placed as the first record in each real property assessment file including the PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDCTL, APPEAL, SALEDISC, SDISCADDCL, SDISCADDAR, SALECONTAC, and SALEPARCEL files.

(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Filename	1	10	10	A	Name of data file (e.g., PARCEL or IMPROVE).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of 2020A <b>2021A</b> . This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract – format required is ####-####-#### (e.g., 219-555-5555 44444).
File Create Date	96	105	10	D	Date the file was created – format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created – format required is ##### in military time (e.g., 1400).
Assessment Year	110	113	4	A	The assessment year specific to the data submission – format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission – format required is yyyy (e.g., 2010).
Software Vendor Name	118	177	60	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Company	178	237	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	238	287	50	A	Complete name of the software package along with the version of the software used to build

					this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract – format required is ###-###-#### ##### (e.g., 317-555-5555 44444).
Software Vendor Email	306	353	48	A	Email of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Location Cost Multiplier	354	358	5	N	Format 1.4 (e.g., 12345; Implied: 1.2345).
Transmission Description	359	458	100	A	Description of transmission. Comment field, free text.

(b) REAL PROPERTY PARCEL DATA FILE (one (1) record per parcel) - Filename = PARCEL:

(1) The PARCEL file contains a record for each real property in the county. As required by [IC 6-1.1-11-9](#), the county assessor is required to maintain an electronic data file of the information contained on the real property for each township in the county.

(2) The PARCEL file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated LAND, IMPROVE, DWELLING, BUILDING, BLDDTL, and APPEAL files.

(3) All records for real property required to be assessed under [IC 6-1.1-11-9](#) must be included in the real property assessment data files submitted to the department and the legislative services agency and also must appear in the auditor's tax billing data submission.

(4) Primary Key for the PARCEL file:

(A) Parcel Number. The Parcel Number field must be unique within this file. In compliance with [50 IAC 26-8-1](#), no duplicate Parcel Numbers are allowed.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in <a href="#">50 IAC 26-8-1</a> , and match the associated records in TAXDATA Data File(s). Parcel number must be unique within the county.
Local Assessor Parcel Number	26	50	25	A	Unique number designated by the county assessor for each record in the computer assisted mass appraisal system. May be system generated.
State-Assigned Township Number	51	54	4	N	The state-assigned township number as designated on the county budget order. See code list 61.
Local Tax District Number	55	57	3	A	Locally-assigned tax district number.
State-Assigned District Number	58	60	3	N	The state-assigned tax district number as designated on the county budget order. See code list 60.
Section and Plat	61	68	8	<del>A</del> N A	County code that represents the specific mapped area of the district where the parcel is located.
Routing Number	69	93	25	<del>N</del> A	Assigned number that matches the parcel's location on a specific map.
Property Street Address	94	153	60	A	Complete street address for property. If no address has been assigned to a vacant lot, identify the full possible address range of the vacant lot.
Property Address City	154	183	30	A	City of property.
Property Address ZIP Code	184	193	10	A	ZIP code of property. Format xxxxx-xxxx.
Property Class Code	194	196	3	A	Valid property class code assigned to the property based on code list 1.
Neighborhood Identifier	197	208	12	A	Identification of neighborhood to which this property has been assigned. The neighborhood identifier is assigned by local government.
Neighborhood Factor	209	213	5	N	The neighborhood factor based on the

					neighborhood identifier. Format 3.2 (e.g., 08950; Implied: 089.50).
Annual Adjustment Factor - Land	214	218	5	N	Annual adjustment factor applied to the land records of the property. Format 3.2 (e.g., 08950; Implied: 089.50).
Annual Adjustment Factor - Improvements	219	223	5	N	Annual adjustment factor applied to the improvement records of the property. Format 3.2 (e.g., 08950; Implied: 089.50).
Owner Name	224	303	80	A	Full name for owner of record.
Owner Street Address or P.O. Box	304	363	60	A	Street address or P.O. box of owner of record.
Owner Address City	364	393	30	A	City of owner of record.
Owner Address State or Province or Territory	394	423	30	A	State, province, or territory for owner of record. If state, should be two character post office designation.
Owner Address ZIP Code	424	433	10	A	ZIP code of owner of record. Primary format xxxxx-xxxx.
Owner Country	434	436	3	A	Country of owner of record. See code list 62.
Date Transferred to Current Owner	437	446	10	D	Date the property was transferred to the current owner, format mm/dd/yyyy.
Level (Y/N)	447	447	1	A	Is the property level?
High (Y/N)	448	448	1	A	Is the property on high ground?
Low (Y/N)	449	449	1	A	Is the property on low ground?
Rolling (Y/N)	450	450	1	A	Does the property have rolling hills?
Swampy (Y/N)	451	451	1	A	Is the property swampy?
Water (Y/N)	452	452	1	A	Is the property connected to municipal water?
Sewer (Y/N)	453	453	1	A	Is the property connected to municipal sewer?
Gas (Y/N)	454	454	1	A	Is the property connected to local gas service?
Electricity (Y/N)	455	455	1	A	Is the property connected to local electric service?
Street or Road Code	456	456	1	A	Identify the street or road code. Refer to code list 2.
Sidewalk (Y/N)	457	457	1	A	Is there a municipal sidewalk on the property?
Alley (Y/N)	458	458	1	A	Does the property abut an alley?
Neighborhood Type	459	459	1	A	Identify the neighborhood type code. Refer to code list 3.
Waterfront Property Type	460	462	3	A	Identify the waterfront property type. Refer to code list 66.
Zoning	463	467	5	A	Identify the zoning code assigned to the property. The zoning code is assigned by local government.
Flood Hazard (Y/N)	468	468	1	A	Is the property in a flood zone?
AV - Total Land	469	480	12	N	Sum of the certified assessed value of the land records from the LAND file for a property, plus the Land AV Adjustment amount. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Total Improvements	481	492	12	N	Sum of the total certified assessed value of the improvements from the IMPROVE file for a property, plus the Improvements AV Adjustment amount. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Total Land and Improvements	493	504	12	N	Sum of total certified assessed value of the land and total current assessed value of improvements for a property. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
Land AV Adjustment	505	516	12	N	Amount of adjustment (+ or -) applied to land AV from the LAND file to arrive at AV - Total

					Land.
Improvement AV Adjustment	517	528	12	N	Amount of adjustment (+ or -) applied to improvement AV from the IMPROVE file to arrive at AV – Total Improvements.
Farmland AV Adjustment	529	540	12	N	Amount of adjustment (+ or -) applied to farmland AV from the LAND file to arrive at AV – Farmland.
AV – Land Eligible for 1% Circuit Breaker Cap	541	552	12	N	Portion of AV – Total Land that is eligible for the 1% circuit breaker cap. AV of homestead eligible land value for all residential properties that would be eligible for the standard deduction, if applied for. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV – Improvements Eligible for 1% Circuit Breaker Cap	553	564	12	N	Portion of AV – Total Improvements that is eligible for the 1% circuit breaker cap. AV of homestead eligible improvement value for all residential properties that would be eligible for the standard deduction, if applied for. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV – Non-Homestead Residential Land Subject to 2% Circuit Breaker Cap	565	576	12	N	Portion of AV - Total Land that is attributable to non-homestead residential land and is subject to the 2% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Non-Homestead Residential Improvements Subject to 2% Circuit Breaker Cap	577	588	12	N	Portion of AV - Total Improvements that is attributable to non-homestead residential improvements and is subject to the 2% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV – Commercial Apartment Land Subject to 2% Circuit Breaker Cap	589	600	12	N	Portion of AV - Total Land that is attributable to apartment land and is subject to the 2% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Commercial Apartment Improvements Subject to 2% Circuit Breaker Cap	601	612	12	N	Portion of AV - Total Improvements that is attributable to apartment improvements and is subject to the 2% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Long Term Care Facility Land Subject to 2% Circuit Breaker Cap	613	624	12	N	Portion of AV - Total Land that is attributable to Long Term Care Facility land and is subject to the 2% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Long Term Care Facility Improvements Subject to 2% Circuit Breaker Cap	625	636	12	N	Portion of AV - Total Improvements that is attributable to Long Term Care Facility improvements and is subject to the 2% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Farmland Subject to 2% Circuit Breaker Cap	637	648	12	N	Portion of AV - Total Land that is attributable to farmland and is subject to the 2% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Mobile Home Land Subject to 2% Circuit Breaker Cap	649	660	12	N	Portion of AV - Total Land that is attributable to mobile home land and is subject to the 2% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV – Land Subject to 3%	661	672	12	N	Portion of AV – Total Land that is subject to the

Circuit Breaker Cap					3% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV – Improvements Subject to 3% Circuit Breaker Cap	673	684	12	N	Portion of AV – Total Improvements that is subject to the 3% circuit breaker cap. This value represents the value that was certified to the county auditor's office as part of the annual interface process.
AV - Classified Land	685	696	12	N	Total AV of classified land records from the Land file, refer to code list 6 (Land Type 02).
Legally Deeded Acreage	697	708	12	N	The sum of the legally deeded acreage from the Land file. Format 8.4 e.g., 000200001000; Implied: 00020000.1000.
Appraisal Date	709	718	10	D	The date the appraisal was finished. Format mm/dd/yyyy.
Reason for Change Code	719	720	2	A	Refer to code list 5.
Prior AV - Total Land	721	732	12	N	This field should contain the assessed value at last tax lien date. The value prior to it being reassessed or trended.
Prior AV - Total Improvements	733	744	12	N	This field should contain the assessed value at last tax lien date. The value prior to it being reassessed.
Adjustment Factor Applied	745	749	5	N	A location cost multiplier. Not to be used as neighborhood adjustment factor. Format 3.2 e.g., 00125; Implied: 001.25 Field should contain a "bottom line" adjustment factor in the event of equalization if applicable.
Legal Description	750	1249	500	A	Legal description of property.
Anonymity from public records request? (Y/N)	1250	1250	1	A	Is there an individual associated with the record who is requesting anonymity from public records pursuant to <a href="#">IC 36-1-8.5?</a>
Current AV - Total Land	1251	1262	12	N	Sum of the current assessed value of the land records for a property, plus any applicable land AV adjustment amount. This value represents the most current value that is reflected in the CAMA system for the applicable assessment year and may be different potentially than the value that was certified to the auditor's office as part of the annual interface process.
Current AV - Total Improvements	1263	1274	12	N	Sum of the total current assessed value of the improvements for a property, plus any applicable improvements AV adjustment amount. This value represents the most current value that is reflected in the CAMA system for the applicable assessment year and may be different potentially than the value that was certified to the auditor's office as part of the annual interface process.
Current AV - Total Land and Improvements	1275	1286	12	N	Sum of total current assessed value of the land and total current assessed value of improvements for a property. This value represents the most current value that is reflected in the CAMA system for the applicable assessment year and may be different potentially than the value that was certified to the auditor's office as part of the annual interface process.

(c) LAND FILE (0, 1, or many records per parcel) - Filename = LAND:

(1) The LAND file contains land records related to real properties in the county.

(2) The LAND file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated PARCEL, IMPROVE, DWELLING, BUILDING, BLDDTL, and APPEAL files.

(3) Primary Key for the LAND file: The combination of the following fields must be unique within the LAND file:

(A) Parcel Number. Each Parcel Number value in the LAND table must match a valid Parcel Number in the

PARCEL file.

(B) Land Instance Number. The Land Instance Number must be unique to a Parcel Number within the LAND file. No duplicate Land Instance Numbers are allowed for a given Parcel Number.

(C) Land/Lot Type Code.

(4) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the LAND table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in <a href="#">50 IAC 26-8-1</a> and match the associated records in the PARCEL Data File(s). May be many to one relationship with the PARCEL file.
Land Instance Number	26	28	3	N	Numeric value used to distinguish among multiple land records for the same real property. Note: the combination of Parcel Number and Land Instance Number identifies a unique record within the county's LAND file.
Land/Lot Type Code	29	30	2	A	Identify the land/lot type code. Refer to code list 6.
Actual Frontage	31	38	8	N	Actual frontage of land in feet. Format 7.1 e.g., 00070005; Implied: 0007000.5.
Effective Frontage	39	46	8	N	Effective frontage of land in feet. Format 7.1 e.g., 00070005; Implied: 0007000.5.
Effective Depth	47	54	8	N	Effective depth of land in feet. Format 7.1 e.g., 00070005; Implied: 007000.5.
Depth Factor	55	57	3	N	Depth factor for consideration with this land record. Format 1.2 e.g., 100; Implied: 1.00.
Base Rate	58	69	12	N	Base rate for land data and computations for a particular soil type. Format 10.2 (e.g., 000001050050; Implied 0000010500.50).
Assessed Value with Influence Factor	70	81	12	N	Field should contain the final AV of the land record after influence factors have been applied.
Acreage	82	93	12	N	Legally deeded acreage of record. Format 8.4 (e.g., 012300555543; Implied: 01230055.5543).
Acreage Factor	94	96	3	N	Acreage factor for consideration with this land record. Format 1.2 e.g., 100; Implied: 1.00.
Square Feet	97	106	10	N	Area of land record in square feet.
Soil ID	107	111	5	A	Identification of soil ID as provided by the Natural Resources Conservation Service of the U.S. Dept. of Agriculture & Purdue. Soil IDs will vary by county.
Soil Productivity Factor	112	115	4	N	Identification of soil productivity factor as defined by the Natural Resources Conservation Service of the U.S. Dept. of Agriculture & Purdue. Soil productivity factors will vary by county. Format 2.2 e.g., 0155; Implied: 01.55.
Influence Factor Code 1	116	116	1	A	Identify the influence factor code. Refer to code list 7.
Influence Factor 1	117	120	4	N	The influence factor as a percent of the total influence factor record. Format +/- (e.g., -050 or 0025).
Influence Factor Code 2	121	121	1	A	Identify the influence factor code. Refer to code list 7.
Influence Factor 2	122	125	4	N	The influence factor as a percent of the total influence factor record. Format +/- (e.g., -050 or 0025).
Influence Factor Code 3	126	126	1	A	Identify the influence factor code. Refer to code list 7.

Influence Factor 3	127	130	4	N	The influence factor as a percent of the total influence factor record. Format +/- (e.g., -050 or 0025).
AV – Land Eligible for 1% Circuit Breaker Cap	131	142	12	N	Portion of assessed value with influence factor that is eligible for the 1% circuit breaker cap. AV of homestead eligible land value for all residential properties that would be eligible for the standard deduction, if applied for. This value should contain the final AV of the land record after influence factors have been applied.
AV – Land Subject to 2% Circuit Breaker Cap	143	154	12	N	Portion of assessed value with influence factor that is subject to the 2% circuit breaker cap. This value should contain the final AV of the land record after influence factors have been applied.
AV –Land Subject to 3% Circuit Breaker Cap	155	166	12	N	Portion of assessed value with influence factor that is subject to the 3% circuit breaker cap. This value should contain the final AV of the land record after influence factors have been applied.

(d) IMPROVEMENT FILE (0, 1, or many records per parcel) - Filename = IMPROVE:

(1) The IMPROVE file contains a record for each real property improvement.

(2) The IMPROVE file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated PARCEL, LAND, DWELLING, BUILDING, BLDDTL, and APPEAL files.

(3) Primary Key for the IMPROVE file: The combination of the following fields must be unique within the IMPROVE file:

(A) Parcel Number. Each Parcel Number value in the IMPROVE table must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. The Improvement Instance Number must be unique to a Parcel Number in the IMPROVE file. No duplicate Improvement Instance Numbers are allowed for a given Parcel Number.

(4) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the IMPROVE table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in <a href="#">50 IAC 26-8-1</a> and match the associated records in the PARCEL File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same real property. Note: the combination of Parcel Number and Improvement Instance Number identify a unique record within the county's IMPROVE file.
Dwelling or Building Number (if applicable)	29	44	16	A	The same values and formats as used in the Dwelling and/or Building files.
Improvement Type Code	45	52	8	A	Refer to code list 21A for residential and 21B and 32 for commercial.
Story Height or Height	53	57	5	N	Format 3.2 e.g., 00750; Implied: 007.50.
Construction Type Code	58	60	3	A	Identify construction type code. See code list 18.
Year Constructed	61	64	4	N	Year improvement construction was finished. Format YYYY.
Year Remodeled	65	68	4	N	Year improvement remodel was finished. Format YYYY.
Effective Construction Year	69	72	4	N	Effective construction year for a record. Format YYYY.
Grade	73	77	5	A	Quality grade and design factor code. Refer to code list 17.

Condition Code	78	79	2	A	Condition code for improvement. Refer to code list 22.
Neighborhood Improvement Code	80	81	2	A	Neighborhood improvement code related to the "desirability rating". Refer to code list 23.
Improvement Size	82	89	8	N	Total of all building, dwelling, or improvement size provided in square feet. The size is already indicated or able to be derived at the dwelling/building level.
Replacement Cost	90	101	12	N	Identify the cost of replacing the improvement.
Assessed Value	102	113	12	N	Field should contain the final AV of the improvement following all assessment valuation.
Physical Depreciation %	114	116	3	N	The physical depreciation of the improvement, as a percent of total. Format (e.g., 100 or 055).
Obsolescence Depreciation %	117	119	3	N	The obsolescence depreciation of the improvement, as a percent of total. Format (e.g., 100 or 055).
Percent Complete	120	122	3	N	The percent complete of the improvement, as a percent of total. Format (e.g., 100 or 055).
AV – Improvements Eligible for 1% Circuit Breaker Cap	123	134	12	N	Portion of assessed value that is eligible for the 1% circuit breaker cap. AV of homestead eligible improvement value for all residential properties that would be eligible for the standard deduction, if applied for.
AV – Improvements Subject to 2% Circuit Breaker Cap	135	146	12	N	Portion of assessed value that is subject to the 2% circuit breaker cap.
AV – Improvements Subject to 3% Circuit Breaker Cap	147	156	12	N	Portion of assessed value that is subject to the 3% circuit breaker cap.

(e) DWELLING FILE (0 or 1 record per improvement) - Filename = DWELLING:

(1) The DWELLING file contains a record for each residential dwelling real property improvement.

(2) The DWELLING file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated PARCEL, LAND, IMPROVE, BUILDING, BLDDTL, and APPEAL files.

(3) Primary Key for the DWELLING file: The combination of the following fields must be unique within the DWELLING file:

(A) Parcel Number. Each Parcel Number value must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. Each Improvement Instance Number value must match a valid corresponding Improvement Instance Number in the IMPROVE file.

(C) Dwelling Instance Number. The Dwelling Instance Number must be unique to a Parcel Number and Improvement Instance Number in the DWELLING file. No duplicate Dwelling Instance Numbers are allowed for a given Improvement Instance Number.

(4) Foreign Key to the IMPROVE file:

(A) Parcel Number. Each Parcel Number value must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. Each Improvement Instance Number value must match a valid corresponding Improvement Instance Number in the IMPROVE file.

(5) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the DWELLING table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in <a href="#">50 IAC 26-8-1</a> and match the associated records in the PARCEL Data File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same parcel.
Dwelling Instance Number	29	31	3	N	Numeric value used to distinguish among multiple dwelling records for the same parcel.

					Note: the combination of Parcel Number, the Improvement Instance Number, and the Dwelling Instance Number identifies a unique record within the county's DWELLING file.
Occupancy Code	32	32	1	A	The occupancy code. Refer to code list 8.
Story Configuration Code	33	33	1	A	The story configuration code. Refer to code list 9.
Story Height	34	36	3	N	The story height. Format 2.1 e.g., 075 (or 175); Implied 07.5 (or 17.5).
Predominant Roofing Material Code	37	37	1	A	The predominant roofing material code. Refer to code list 13.
Heating System Code	38	38	1	A	The heating system code. Refer to code list 15.
Central Air Conditioning (Y/N)	39	39	1	A	Does the dwelling have central air conditioning?
Number of Finished Rooms	40	41	2	N	The number of finished rooms.
Attic Code	42	42	1	A	Identify the attic code. Refer to code list 10.
Attic Base Area	43	48	6	N	Area of the attic base area in square feet.
Attic Finished Living Area	49	54	6	N	Area of the finished living area of the attic provided in square feet.
Basement Code	55	55	1	A	The basement code. Refer to code list 11.
Basement Base Area	56	61	6	N	Area of the basement base area provided in square feet.
Basement Finished Living Area	62	67	6	N	Area of the finished living area of the basement provided in square feet.
Crawl Space Code	68	68	1	A	The crawl space code. Refer to code list 12.
Crawl Space Base Area	69	74	6	N	Area of the crawl space base area provided in square feet.
Floor(s) Total Base Area	75	80	6	N	Area of the total base area provided in square feet.
Floor(s) Total Finished Living Area	81	86	6	N	Area of the total finished living area provided in square feet.
Total Base Value	87	98	12	N	The total base value of the improvement.
Row Type Adjustment	99	103	5	N	The row type adjustment.
Unfinished Interior Value Adjustment	104	109	6	N	The unfinished interior value adjustment.
Extra Living Units Value Adjustment	110	119	10	N	The extra living units value adjustment.
Rec Room Value Adjustment	120	129	10	N	The recreation room value adjustment.
Loft Value Adjustment	130	139	10	N	The loft value adjustment.
Fireplace Value adjustment	140	149	10	N	The fireplace value adjustment.
No Heating Value Adjustment	150	155	6	N	The no heating value adjustment.
Air Conditioning Value Adjustment	156	165	10	N	The air conditioning value adjustment.
No Electrical Value Adjustment	166	175	10	N	The lack of electricity value adjustment.
Plumbing Value Adjustment	176	185	10	N	The plumbing value adjustment.
Garage Value Adjustment	186	195	10	N	The garage value adjustment.
Exterior Features Value Adjustment	196	205	10	N	The exterior features value adjustment.
Total Bedrooms	206	207	2	N	The total number of bedrooms.
Number of Family Rooms	208	208	1	N	The total number of family rooms.
Number of Dining Rooms	209	209	1	N	The total number of dining rooms.
Number of Full Baths	210	211	2	N	The total number of full baths.
Number of Half Baths	212	213	2	N	The total number of half baths.
Total Plumbing Fixtures	214	215	2	N	The total number of plumbing fixtures. If no plumbing, indicate 00.
Number of Masonry Fireplace Stacks	216	217	2	N	The total number of masonry fireplace stacks.
Number of Masonry Fireplace	218	219	2	N	The total number of masonry fireplace

Openings					openings.
Number of Steel Fireplace Stacks	220	221	2	N	The total number of steel fireplace stacks.
Number of Steel Fireplace Openings	222	223	2	N	The total number of steel fireplace openings.
Integral Garage (Y/N)	224	224	1	A	Does the dwelling have an integral garage?
Attached Garage (Y/N)	225	225	1	A	Does the dwelling have an attached garage?
Attached Carport (Y/N)	226	226	1	A	Does the dwelling have a carport?
Basement Garage (Y/N)	227	227	1	A	Does the dwelling have a basement garage?
Garage Capacity	228	229	2	N	The number of cars that can fit into the garage.
Garage Square Feet	230	234	5	N	The area of the garage provided in square feet.

(f) COMMERCIAL/INDUSTRIAL BUILDING FILE (0 or 1 record per improvement) - Filename = BUILDING:

(1) The BUILDING file contains a record for each commercial/industrial building real property improvement.

(2) The BUILDING file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated PARCEL, LAND, IMPROVE, DWELLING, BLDDTL, and APPEAL files.

(3) Primary Key for the BUILDING file: The combination of the following fields must be unique within the BUILDING file:

(A) Parcel Number. Each Parcel Number value in the BUILDING table must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. Each Improvement Instance Number value must match a valid corresponding Improvement Instance Number in the IMPROVE file.

(C) Building Instance Number. The Building Instance Number must be unique to a Parcel Number and Improvement Instance Number in the BUILDING file. No duplicate Building Instance Numbers are allowed for a given Improvement Instance Number.

(4) Foreign Key to the IMPROVE file:

(A) Parcel Number. Each Parcel Number value in the BUILDING table must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. Each Improvement Instance Number value must match a valid corresponding Improvement Instance Number in the IMPROVE file.

(5) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the BUILDING table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in <a href="#">50 IAC 26-8-1</a> and match the associated records in the PARCEL Data File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same real property.
Building Instance Number	29	31	3	N	Numeric value used to distinguish among multiple building records for the same real property. Note: the combination of Parcel Number, Improvement Instance Number, and the Building Instance Number identifies a unique record within the county's BUILDING file.
Building Number	32	47	16	A	Same value and format as entered in the respective improvement record.
Pricing Key Code	48	52	5	A	Predominant use code. Refer to code list 31 (e.g., GCM47).
Number of Floors	53	54	2	N	The number of floors in the building.
Total Square Foot Area	55	63	9	N	The total square area of the building provided in square feet.
Total Base Value	64	75	12	N	The total base value of the building.
Plumbing Fixtures Value	76	87	12	N	The plumbing fixtures value for the building.
Special Features Value	88	99	12	N	The special features value for the building.

Exterior Features Value	100	111	12	N	The exterior features value for the building.
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(g) BUILDING DETAIL FILE (1 or many records per building) - Filename = BLDDDET:

(1) The BLDDDET file contains a record for each commercial/industrial building detail real property improvement.

(2) The BLDDDET file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated PARCEL, LAND, IMPROVE, DWELLING, BUILDING, and APPEAL files.

(3) Primary Key for the BLDDDET file: The combination of the following fields must be unique within the BLDDDET file:

(A) Parcel Number. Each Parcel Number value in the BLDDDET table must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. Each Improvement Instance Number value in the BLDDDET table must match a valid corresponding Improvement Instance Number in the IMPROVE file.

(C) Building Instance Number. Each Building Instance Number value in the BLDDDET table must match a valid corresponding Building Instance Number in the BUILDING file.

(D) Building Detail Instance Number. The Building Detail Instance Number must be unique to a Parcel Number and Improvement Instance Number and Building Instance Number in the BLDDDET file. No duplicate Building Detail Instance Numbers are allowed for a given Building Instance Number.

(4) Foreign Key to the BUILDING file:

(A) Parcel Number. Each Parcel Number value in the BUILDING table must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. Each Improvement Instance Number value in the BLDDDET table must match a valid corresponding Improvement Instance Number in the IMPROVE file.

(C) Building Instance Number. Each Building Instance Number value in the BLDDDET table must match a valid corresponding Building Instance Number in the BUILDING file.

(5) Foreign Key to the IMPROVE file:

(A) Parcel Number. Each Parcel Number value in the BLDDDET table must match a valid Parcel Number in the PARCEL file.

(B) Improvement Instance Number. Each Improvement Instance Number value in the BLDDDET table must match a valid corresponding Improvement Instance Number in the IMPROVE file.

(6) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the BLDDDET table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in <a href="#">50 IAC 26-8-1</a> and match the associated records in the PARCEL Data File. May be many to one relationship with the PARCEL file.
Improvement Instance Number	26	28	3	N	Numeric value used to distinguish among multiple improvement records for the same real property.
Building Instance Number	29	31	3	N	Numeric value used to distinguish among multiple building records for the same real property.
Building Detail Instance Number	32	34	3	N	Numeric value used to distinguish among multiple building detail records for the same real property. Note: the combination of Parcel Number, Improvement Instance Number, Building Instance Number, and the Building Detail Instance Number identifies a unique record within the county's BLDDDET file.
Building Number	35	50	16	A	Same value and format as entered in the respective improvement record.
Floor Number	51	53	3	N	Floor number for the record.
Section Letter or Number	54	56	3	A	Section number or letter for designated area for the record.
Pricing Key Code	57	61	5	A	Predominant use code. Refer to code list 31 (e.g., GCM47).
Commercial/Industrial	62	69	8	A	The commercial/industrial improvement use

Improvement Use Type Code					type code. Refer to code list 32.
Square Foot Area	70	75	6	N	Area of the building detail record provided in square feet.
Square Foot Rate	76	84	9	N	The square foot rate. Format 7.2 (e.g., 000002514; Implied 0000025.14).
Framing Type Code	85	85	1	N	The framing type code. Refer to code list 30.
Wall Type Code	86	86	1	N	The wall type code. Refer to code list 29.
Wall Height	87	88	2	N	Height of the wall.
Heating/AC Value Adjustment	89	92	4	N	Format 2.2 e.g., 1050; Implied: 10.50 Value adjustment per square feet.
Sprinkler Value Adjustment	93	96	4	N	Format 2.2 e.g., 1050; Implied: 10.50 Value adjustment per square feet.
Average Depth for Strip Retail	97	102	6	N	The average depth for a strip retail space provided in linear feet.
Individually Owned (Y/N)	103	103	1	A	Identification if the apartment or condo is individually owned.
Unit Size of Individually Owned Unit	104	109	6	N	If individually owned, the unit size in square feet.
Hotel/Motel Configuration Code	110	111	2	A	The hotel/motel configuration code. Refer to code list 33.
Number of Units	112	114	3	N	The number of units for apartments, condos, motels, or hotels.
Average Unit Size	115	120	6	N	The average area in square feet for apartments, condos, motels, or hotels.

(h) APPEALS TRACKING FILE (0, 1, or many records per parcel) - Filename = APPEAL:

(1) The APPEAL file contains one (1) record for each real property appeal. Each record must have a corresponding record in the PARCEL file, and the data contained in each APPEAL record contains data specific to the corresponding PARCEL record.

(2) The APPEAL file must be submitted to the department by the county assessor before September 1 of the year of assessment and must be submitted with associated PARCEL, LAND, IMPROVE, DWELLING, BUILDING, and BLDDTL files.

(3) Primary Key for the APPEAL file: The combination of the following fields must be unique within the APPEAL file:

(A) Parcel Number. Each Parcel Number value in the APPEAL table must match a valid Parcel Number in the PARCEL file.

(B) Appeal Instance Number. The Appeal Instance Number must be unique to a Parcel Number and Parcel Instance in the APPEAL file. No duplicate Appeal Instance Numbers are allowed for a given Parcel Number.

(4) Foreign Key to the PARCEL file:

(A) Parcel Number. Each Parcel Number value in the APPEAL table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Parcel number must adhere to format as defined in <a href="#">50 IAC 26-8-1</a> and match the associated records in the PARCEL Data File(s). May be many to one relationship with the PARCEL file.
Appeal Instance Number	26	28	3	N	Numeric value used to distinguish among multiple appeal records for the same parcel. Note: the combination of Parcel Number and the Appeal Instance Number identifies a unique record within the county's APPEAL file.
Reason for Change (Appeal Form Number)	29	31	3	A	Identify the form number used to submit an appeal.
Grounds for Appeal Code	32	32	1	N	Identify grounds for the appeal. Refer to code list 45.
Original Value	33	44	12	N	The original value of the property.
Revised Value	45	56	12	N	The revised value of the property.
Date of Revision	57	66	10	D	Date the revised value was applicable. Format mm/dd/yyyy.
Petitioner's Name	67	146	80	A	Complete name of appeal petitioner.

Petitioner's Address or P.O. Box	147	206	60	A	Full street address or P.O. box of petitioner.
Petitioner's Address City	207	236	30	A	City of petitioner.
Petitioner's Address State or Province or Territory	237	266	30	A	State/province/territory of petitioner.
Petitioner's ZIP Code	267	276	10	A	U.S. ZIP code or country code of petitioner address. Primary format xxxxx-xxxx for U.S.
Petitioner's Country	277	279	3	A	Country of petitioner. See code list 62.
Date Appeal was Filed	280	289	10	D	Date the appeal was filed. Format mm/dd/yyyy.
Date the Board of Review Mailed the Determination to the Taxpayer	290	299	10	D	Date the PTABOA board mailed the final determination to the taxpayer. Format mm/dd/yyyy.
Adjustment to Assessment File (Y/N)	300	300	1	A	Identify if an adjustment was made to the associated PARCEL file(s) submitted to the department at the same time.
Appeal Done Before Bill (Y/N)	301	301	1	A	Identify if the appeal was processed before the bill was sent to the taxpayer.

(i) SALES DISCLOSURE SUBMISSION FILE (1 record per sales disclosure) - Filename = SALEDISC:

(1) The SALEDISC file contains one (1) record for each real property sales disclosure submitted to the county for processing. All sales records must be verified and validated for ratio study consideration prior to submission to the department. Each record combination of the SALEDISC, SDISCADDCI, SDISCADDAR, SALECONTAC, and SALEPARCEL files must have a corresponding record in the PARCEL file.

(2) ~~If a county utilizes the State Online Sales Disclosure Application to handle its sales disclosures, it does not need to submit the SALEDISC, SDISCADDCI, SDISCADDAR, SALECONTAC, or SALEPARCEL files as all this data is online and available to the department and legislative services agency.~~ If a county utilizes another a vendor to handle its sales disclosure data, it must submit the SALEDISC, SDISCADDCI, SDISCADDAR, SALECONTAC, and SALEPARCEL files together on a **weekly monthly** basis to the department. The department will then integrate these data files into a central database and make the data available to the legislative services agency.

(3) In **weekly monthly** data submissions, only those records that are new or have changed since the previous transmission are to be included.

(4) Primary Key for the SALEDISC file: The combination of the following fields must be unique within the SALEDISC file:

(A) SDF\_ID. The SDF\_ID field must be unique within this file.

(5) Foreign Key for the SDISCADDCI file:

(A) SDF\_ID. The SDF\_ID must match to a corresponding SDF\_ID field in the SALEDISC file submitted as part of the same sales disclosure dataset.

(6) Foreign Key for the SDISCADDAR file:

(A) SDF\_ID. The SDF\_ID must match to a corresponding SDF\_ID field in the SALEDISC file submitted as part of the same sales disclosure dataset.

(7) Foreign Key to the SALEPARCEL file:

(A) SDF\_ID. Each SDF\_ID value in the SALEDISC table must match a minimum of one (1) record in the SALEPARCEL file for the calendar year.

(8) Foreign Key to the SALECONTAC file:

(A) SDF\_ID. Each SDF\_ID value in the SALEDISC table must match a minimum of three (3) records (one (1) Seller, one (1) Buyer, and one (1) Preparer) in the SALECONTAC file for the calendar year.

(9) Information entered for D3\_Planned\_Use is considered confidential as authorized under [IC 5-14-3-4\(a\)](#).

(10) Information entered for F3\_Planned\_Use is considered confidential as authorized under [IC 5-14-3-4\(a\)](#).

(11) Information entered for the following fields is confidential under [IC 6-1.1-35-9](#):

(A) G2\_Existing\_Business.

(B) G3\_Liquor\_License.

(C) G4\_Portfolio\_Sale.

(D) G5\_Leased.

(E) G6\_Abatement.

(F) G7\_Appraisal.

(G) ~~G7\_Appraisal\_Value~~ **G7\_Appraisal\_Value.**

(H) G8\_TIF\_District.

(I) G9\_Financing\_Cash.

(J) G9\_Financing\_Seller\_Finan.

(K) G9\_Financing\_Construction.  
 (L) G9\_Financing\_Mortgage.  
 (M) G9\_Financing\_Leaseback.  
 (N) G9\_Financing\_Small\_Busi.  
 (O) G10\_Marketed\_Word.  
 (P) G10\_Marketed\_Broker.  
 (Q) G10\_Marketed\_Sign.  
 (R) G10\_Marketed\_Buyer.  
 (S) G11\_Special\_Relationship.  
 (T) G11\_Special\_Foreclosure.  
 (U) G11\_Special\_Auction.  
 (V) G11\_Special\_Trade.  
 (W) G11\_Special\_Partial.  
 (X) G12\_PersProp.  
 (Y) G13\_IntangiblePersProp.

Column	Start	End	Length	Type	Comments/Format
SDF_ID	1	16	16	A	Unique number for all SDF files logged into the system. Format = "C" + County Number + Sales Year + Unique SDF record ID (e.g., "C02-2008-0000001"). Foreign key to SALECONTAC and SALEPARCEL files.
County_ID	17	18	2	A	State county ID number. Left pad with zero as necessary.
County_Name	19	43	25	A	State designated county name.
B1_Valuable_Consider	44	44	1	A	A transfer of real property interest for valuable consideration (Y/N).
B2_Buyer_Adjacent	45	45	1	A	Buyer is an adjacent property owner (Y/N).
B3_Vacant_Land	46	46	1	A	Vacant land (No structures on land) (Y/N).
B4_Trade	47	47	1	A	Exchange for other real property ("Trade") (Y/N).
B4_Trade_Parcel	48	65	18	N	The state 18-digit parcel number of traded property. Only populate if B4_Trade = Y.
B5_Land_Contract	66	66	1	A	Land contract (Y/N).
B5_Land_Contract_Term	67	75	9	A	Contract term Format yyyy – yyyy. Only populate if B5_Land_Contract = Y.
B5_Land_Contract_Date	76	85	10	D	Contract date. Format mm/dd/yyyy. Only populate if B5_Land_Contract = Y.
B6_Partial_Interest	86	86	1	A	Partial interest (Y/N).
B6_Partial_Description	87	136	50	A	Describe partial interest. Only populate if B6_Partial_Interest = Y.
B7_Easement	137	137	1	A	Easements or right-of-way grants (Y/N). (Please note that: (i) public utility/governmental easements; or (ii) rights-of-way that do not transfer fee simple; do not require a sales disclosure form. See the instructions for more information.)
B8_Court_Order	138	138	1	A	Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, eminent domain, or probate (Y/N).
B9_Partition	139	139	1	A	Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety (Y/N).
B10_Charity	140	140	1	A	Transfer to a charity, not-for-profit organization, or governmental entity or agency (Y/N).
C1_Sheriff_Sale	141	141	1	A	Sheriff Sale or Tax Sale (Y/N).
C2_Short_Sale	142	142	1	A	Short Sale (Y/N).
C3_Quitclaim	143	143	1	A	Quitclaim Deed (Y/N).
C4_Auction	144	144	1	A	Auction (Y/N).
C5_Other	145	354	210	A	Describe any other condition that applies to the transaction.

C6_Multiple_Forms	355	355	1	A	Transaction includes multiple Sales Disclosure Forms (Y/N).
C6_Form_Total	356	363	8	N	Total number of Sales Disclosure Forms for transaction. Format (SDF Form xx of xx). For example, SDF Form 1 of 5 would be populated as 00010005. Only populate if C6_Multiple_Forms = Y.
C7_Conveyance_Date	364	373	10	D	Conveyance date. Date conveyance document signed. Format mm/dd/yyyy.
C8_Market_Days	374	378	5	N	Number of days the property was on the market.
C9_Num_Parcels	379	382	4	N	Total number of parcels on this disclosure. (If there is more than one (1) parcel, See Page 5).
C10_Residential_Property	383	383	1	A	Type of property included in transaction is Residential (Y/N). (Complete Page 2, Sec. D-E)
C10_Agricultural_Property	384	384	1	A	Type of property included in transaction is Agricultural (Y/N). (Complete Page 2, Sec. D-E)
C10_Commercial_Property	385	385	1	A	Type of property included in transaction is Commercial (Y/N). (Complete Page 2, Sec. F-G)
C10_Industrial_Property	386	386	1	A	Type of property included in transaction is Industrial (Y/N). (Complete Page 2, Sec. F-G)
D_Confidential_Use	387	387	1	A	Information contained in question 3 is confidential and nondisclosable under <a href="#">IC 5-14-3-4</a> (Y/N).
D1_Physical_Change	388	388	1	A	Physical changes to the property between January 1 and date of sale (Y/N).
D1_Physical_Change_Desc	389	436	48	A	Describe physical changes to the property between January 1 and date of sale. Only populate if D1_Physical_Change = Y.
D2_Res_Rental	437	437	1	A	Property is a residential rental property (Y/N).
D3_Planned_Use	438	597	160	A	Describe the planned use of the property.
E1_Sales_Price	598	611	14	N	Sales price. Format 12.2.
E2_PersProp	612	625	14	N	Personal property included in the transfer. Format 12.2.
E3_Seller_Points	626	639	14	N	Seller paid points/closing costs. Format 12.2.
E4_Relationship_Discount	640	653	14	N	Amount of discount (if any) based on existence of family or business relationship between the buyer and the seller. Format 12.2.
E5_Ownership_Interest	654	701	48	A	Describe any less-than-complete ownership interest and terms of seller financing.
E6_Seller_Financed	702	702	1	A	Is the seller financing the sale? (Y/N). (If yes, answer questions 7-8).
E7_Buyer_Loan	703	703	1	A	Is the buyer/borrower personally liable for the loan? (Y/N). Only populate if E6_Seller_Financed = Y.
E8_Mortgage_Loan	704	704	1	A	Is this a mortgage loan? (Y/N). Only populate if E6_Seller_Financed = Y.
E9_Appraisal_Value	705	705	1	A	Was an appraisal done? (Y/N).
F_Confidential_Use	706	706	1	A	Information contained in question 3 is confidential and nondisclosable under <a href="#">IC 5-14-3-4</a> (Y/N).
F1_Physical_Change	707	707	1	A	Physical changes to the property between January 1 and date of sale (Y/N).
F1_Physical_Change_Desc	708	755	48	A	Describe physical changes to the property between January 1 and date of sale. Only populate if F1_Physical_Change = Y.
F2_Res_Rental	756	756	1	A	Property is a residential rental property (Y/N).
F3_Planned_Use	757	916	160	A	Describe the planned use of the property.
G_Confidential_Finance	917	917	1	A	Information contained in questions 2-13 is confidential and nondisclosable under <a href="#">IC 5-14-3-4</a> and <a href="#">IC 6-1.1-35-9</a> (Y/N).
G1_Sales_Price	918	931	14	N	Sales price. Format 12.2.
G2_Existing_Business	932	932	1	A	Sale price included an existing business? (Y/N).
G3_Liquor_License	933	933	1	A	Sale price included a liquor license? (Y/N).

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G4_Portfolio_Sale	934	934	1	A	Transaction was part of a portfolio sale? (Y/N).
G5_Leased	935	935	1	A	Any part of the property was leased at the time of sale? (Y/N).
G6_Abatement	936	936	1	A	Sale included property receiving an abatement? (Y/N).
G7_Appraisal	937	937	1	A	Appraisal was completed for the sale? (Y/N).
G7_Appraisal_Value	938	951	14	N	Appraisal value. Format 12.2. Only populate if G7_Appraisal = Y.
G8_TIF_District	952	952	1	A	Sale included property in a TIF District? (Y/N).
G9_Financing_Cash	953	953	1	A	How was the sale financed? All cash? (Y/N).
G9_Financing_Seller_Finan	954	954	1	A	How was the sale financed? Seller financing? (Y/N).
G9_Financing_Construction	955	955	1	A	How was the sale financed? Construction loan? (Y/N).
G9_Financing_Mortgage	956	956	1	A	How was the sale financed? Mortgage loan? (Y/N).
G9_Financing_Leaseback	957	957	1	A	How was the sale financed? Sale leaseback? (Y/N).
G9_Financing_Small_Busi	958	958	1	A	How was the sale financed? Small business loan? (Y/N).
G10_Marketed_Word	959	959	1	A	How was the property marketed? Word of mouth? (Y/N).
G10_Marketed_Broker	960	960	1	A	How was the property marketed? Listed with broker? (Y/N).
G10_Marketed_Sign	961	961	1	A	How was the property marketed? For sale sign? (Y/N).
G10_Marketed_Buyer	962	962	1	A	How was the property marketed? Buyer approached? (Y/N).
G11_Special_Relationship	963	963	1	A	Sale was between same business entity? (Y/N).
G11_Special_Foreclosure	964	964	1	A	Sale was in lieu of foreclosure? (Y/N).
G11_Special_Auction	965	965	1	A	Sold at auction? (Y/N).
G11_Special_Trade	966	966	1	A	Sale included a trade of equipment or services? (Y/N).
G11_Special_Partial	967	967	1	A	Sale of partial interest? (Y/N).
G12_PersProp	968	981	14	N	Value of personal property included. Format 12.2.
G13_IntangiblePersProp	982	995	14	N	Value of intangible personal property included. Format 12.2.
J1_Primary_Residence	996	996	1	A	Will this property be the buyer's primary residence? (Y/N).
J2_Vacated_Homestead	997	997	1	A	Does the buyer have a homestead to be vacated for this residence? If yes, provide complete address of residence vacating, including county (Y/N).
J2_CountyNumber	998	999	2	A	State designated county ID for county of vacated residence. Left pad with zero as necessary.
J2_Street1	1000	1059	60	A	Vacated street address 1.
J2_City	1060	1089	30	A	Vacated address city.
J2_State	1090	1091	2	A	Vacated address state.
J2_ZIPCode	1092	1101	10	A	Vacated address ZIP code.
J2_County	1102	1126	25	A	Vacated address county name.
J3_Homestead	1127	1127	1	A	Application for homestead deduction (Y/N).
J4_Solar	1128	1128	1	A	Application for solar energy heating or cooling system deduction (Y/N).
J5_Wind	1129	1129	1	A	Application for wind power device deduction (Y/N).
J6_Hydroelectric	1130	1130	1	A	Application for hydroelectric device deduction (Y/N).
J7_Geothermal	1131	1131	1	A	Application for geothermal heating or cooling

					device deduction (Y/N).
P2_10_Physical_Changes	1132	1381	250	A	Identify physical changes to property between the assessment date and the date of sale.
P2_11_Form_Complete	1382	1382	1	A	Is form completed? (Y/N).
P2_12_Fee_Required	1383	1383	1	A	State sales disclosure fee required (Y/N).
P2_13_Date_Sale	1384	1393	10	D	Date of sale. Format mm/dd/yyyy.
P2_14_Date_Received	1394	1403	10	D	Date form received. Format mm/dd/yyyy.
P2_15_Special_Circum	1404	1903	500	A	If applicable, identify any additional special circumstances relating to validation of sale.
P2_16_Valid_Trending	1904	1904	1	A	Sale valid for trending (Y/N).
P2_17_Validation_Complete	1905	1905	1	A	Validation of sale complete (Y/N).
P2_18_Validated_By	1906	1930	25	A	Validated by.
P2_Assessor_Stamp	1931	1931	1	A	Verification of county assessor stamp is placed on form (Y/N).
P3_1_Disclosure_Fee	1932	1945	14	N	State sales disclosure fee amount collected. Format 12.2. Only populate if P2_12_Fee_Required = Y.
P3_2_Local_Fee	1946	1959	14	N	Other Local Fee. Format 12.2.
P3_3_Total_Fee	1960	1973	14	N	Total Fee Collected. Format 12.2.
P3_4_Receipt_Num	1974	1998	25	A/N	Auditor receipt book number.
P3_5_Transfer_Date	1999	2008	10	D	Date of transfer. Format mm/dd/yyyy.
P3_6_Form_Complete	2009	2009	1	A	Is form completed? (Y/N).
P3_7_Fee_Collected	2010	2010	1	A	Is state sales disclosure fee collected? (Y/N).
P3_8_Attach_Complete	2011	2011	1	A	Attachments complete (Y/N).
P3_Auditor_Stamp	2012	2012	1	A	Verification of county auditor stamp is placed on form (Y/N).
Unique Sales ID	2013	2028	16	A	Unique number for all sales logged into the system. Format = "C" + County Number + Sales Year + Unique Sales ID (e.g., "C02-2008-0000001"). The Unique Sales ID will be system generated at the time of data entering a sales disclosure form in the system. If a sales transaction has multiple sales disclosure forms associated with it, the transaction will involve multiple SDF_IDs but will only involve one Unique Sales ID.
<b>Religious Use Property Tax Exemption</b>	<b>2029</b>	<b>2029</b>	<b>1</b>	<b>A</b>	<b>Is the property being transferred going to continue to be used by a church or religious society for the same property tax exempt purposes provided by <a href="#">IC 6-1.1-10-21(e)</a>? (Y/N).</b>

(j) SALES DISCLOSURE CONTACT FILE (at least three (3) records per sales disclosure) - Filename = SALECONTAC:

(1) The SALECONTAC file contains a minimum of three (3) records (one (1) Seller, one (1) Buyer, and one (1) Preparer) for each real property sales disclosure submitted to the county for processing as reported in the SALEDISC file.

(2) If a county utilizes the State Online Sales Disclosure Application to handle its sales disclosures, it does not need to submit the SALEDISC, SDISCADDGI, SDISCADDAR, SALECONTAC, or SALEPARCEL files as all this data is online and available to the department and legislative services agency. If a county utilizes another a vendor to handle its sales disclosure data, it must submit the SALEDISC, SDISCADDGI, SDISCADDAR, SALECONTAC, and SALEPARCEL files together on a **weekly monthly** basis to the department. The department will then integrate these data files into a central database and make the data available to the legislative services agency.

(3) In **weekly monthly** data submissions, only those records that are new or have changed since the previous transmission are to be included.

(4) Primary Key for the SALECONTAC file: The combination of the following fields must be unique within the SALECONTAC file:

(A) SDF\_ID. Unique number for all SDF files logged into system.

(B) Contact\_Instance\_No. Iterative instance of contact information entered for SDF file logged into system.

(5) Foreign Key to the SALEDISC file:

(A) SDF\_ID. Unique number for all SDF files logged into system.

Column	Start	End	Length	Type	Comments/Format
SDF_ID	1	16	16	A	Unique number for all SDF files logged into the system. Format = "C" + County Number + Sales Year + Unique SDF record ID (e.g., "C02-2008-0000001"). Foreign Key to SALEDISC file.
Contact_Instance_No	17	19	3	N	Iterative instance of contact.
Contact_Type	20	20	1	A	Type of contact. Refer to code list 71.
Name	21	100	80	A	Full name for the individual.
Suffix	101	110	10	A	Suffix.
Title	111	150	40	A	Contact title.
Company	151	210	60	A	Company.
Street1	211	270	60	A	Street address 1.
Street2	271	330	60	A	Street address 2.
City	331	360	30	A	Address city.
State	361	362	2	A	Address state.
ZIPCode	363	372	10	A	Address ZIP code.
Country	373	432	60	A	Address country.
Phone	433	452	20	A	Phone number.
Extension	453	462	10	A	Phone extension.
EmailAddress	463	534	72	A	Email address.
Sign_Verified	535	535	1	A	Signature verified as present on form by the assessor (Y/N).

(k) SALES DISCLOSURE PARCEL FILE (at least one (1) record per sales disclosure) - Filename = SALEPARCEL:

(1) The SALEPARCEL file contains a minimum of one (1) record for each real property sales disclosure submitted to the county for processing as reported in the SALEDISC file. Each record must have a corresponding record in the PARCEL file, and the data contained in each SALEPARCEL record contains data specific to the corresponding PARCEL record.

(2) ~~If a county utilizes the State Online Sales Disclosure Application to handle its sales disclosures, it does not need to submit the SALEDISC, SDISCADDCL, SDISCADDAR, SALECONTAC, or SALEPARCEL files as all this data is online and available to the department and legislative services agency.~~ If a county utilizes another vendor to handle its sales disclosure data, it must submit the SALEDISC, SDISCADDCL, SDISCADDAR, SALECONTAC, and SALEPARCEL files together on a ~~weekly~~ **monthly** basis to the department. The department will then integrate these data files into a central database and make the data available to the legislative services agency.

(3) In ~~weekly~~ **monthly** data submissions, only those records that are new or have changed since the previous transmission are to be included.

(4) Primary Key for the SALEPARCEL file: The combination of the following fields must be unique within the SALEPARCEL file:

(A) SDF\_ID. Unique number for all SDF files logged into system.

(B) Parcel\_Instance\_No. Iterative instance of contact information entered for SDF file logged into system.

(5) Foreign Key to the SALEDISC file:

(A) SDF\_ID. Unique number for all SDF files logged into system.

(6) Foreign Key to the PARCEL file:

(A) A1\_Parcel\_Number. Each A1\_Parcel\_Number must match a valid Parcel Number in the PARCEL file for the assessment year.

Column	Start	End	Length	Type	Comments/Format
SDF_ID	1	16	16	A	Unique number for all SDF files logged into the system. Format = "C" + County Number + Sales Year + Unique SDF record ID (e.g., "C02-2008-0000001"). Foreign Key to SALEDISC file.
Parcel_Instance_No	17	19	3	N	Iterative instance of parcel.
A1_Parcel_Number	20	37	18	A	State designated 18 digit parcel ID (no dots and dashes).

A1_Subdiv_Name	38	87	50	A	Subdivision name.
A1_Subdiv_Lot_Num	88	92	5	A	Subdivision lot number.
A2_Split	93	93	1	A	Parcel is a split (Y/N).
A3_Land	94	94	1	A	Parcel is land only (Y/N).
A4_Improvement	95	95	1	A	Parcel has at least one improvement (Y/N).
A5_Street1	96	155	60	A	Property street address 1.
A5_City	156	185	30	A	Property address city.
A5_State	186	187	2	A	Property address state.
A5_ZIPCode	188	197	10	A	Property address ZIP code.
A6_Street1	198	257	60	A	Mailing street address 1.
A6_City	258	287	30	A	Mailing address city.
A6_State	288	289	2	A	Mailing address state.
A6_ZIPCode	290	299	10	A	Mailing address ZIP code.
A7_Legal_Description	300	799	500	A	Legal description of parcel.
P2_1_Parcel_Num_Verified	800	817	18	A	Verified state designated 18 digit parcel ID (no dots and dashes) by assessor.
P2_2_AV_Land	818	829	12	N	Assessed value of the land for this parcel. Format 12.0.
P2_3_AV_Improvement	830	841	12	N	Assessed value of the improvements for this parcel. Format 12.0.
P2_4_AV_PersProp	842	853	12	N	Assessed value of depreciable personal property for this parcel. Format 12.0.
P2_5_Total_AV	854	865	12	N	Total assessed value of P2_2_AV_Land + P2_3_AV_Improvements + P2_4_AV_PersProp for this parcel. Format 12.0.
P2_6_Prop_Class_Code	866	868	3	A	Property class code for this parcel as defined in code list 1.
P2_7_Neighborhood_Code	869	878	10	A	Neighborhood code for this parcel.
P2_8_Tax_District	879	881	3	A	State assigned tax district for this parcel. Left pad with zeros as necessary.
P2_9_Acreage	882	893	12	N	Acreage for this parcel. Format 8.4.
J3_Homestead_Verified	894	894	1	A	Auditor verified homestead deduction (Y/N).
J4_Solar_Verified	895	895	1	A	Auditor verified solar energy heating or cooling system deduction (Y/N).
J5_Wind_Verified	896	896	1	A	Auditor verified wind power device deduction (Y/N).
J6_Hydroelectric_Verified	897	897	1	A	Auditor verified hydroelectric power device deduction (Y/N).
J7_Geothermal_Verified	898	898	1	A	Auditor verified geothermal heating or cooling device deduction (Y/N).

(I) COMMERCIAL/INDUSTRIAL SALES DISCLOSURE ADDENDUM (1 record per sales disclosure addendum) - Filename = SDISCADDCI:

- (1) The SDISCADDCI file contains one (1) record for each commercial or industrial property sales disclosure addendum completed by the county.
- (2) If a county utilizes the SDISCADDCI file, the record must connect to the original corresponding SALEDISC file.
- (3) In **weekly monthly** data submissions, only those records that are new or have changed since the previous transmission are to be included.
- (4) Information entered for D3\_Planned\_Use is considered confidential as authorized under [IC 5-14-3-4\(a\)](#).
- (5) Information entered for the following fields is confidential under [IC 6-1.1-35-9](#):
  - (A) E2\_Existing\_Business.
  - (B) E3\_Liquor\_License.
  - (C) E4\_Portfolio\_Sale.
  - (D) E5\_Leased.
  - (E) E6\_Abatement.
  - (F) E7\_Appraisal.

(G) E7\_Appraisal\_Value E7\_Appraisal\_Value.

(H) E8\_TIF\_District.

(I) E9\_Financing\_Cash.

(J) E9\_Financing\_Seller\_Finan.

(K) E9\_Financing\_Construction.

(L) E9\_Financing\_Mortgage.

(M) E9\_Financing\_Leaseback.

(N) E9\_Financing\_Small\_Busi.

(O) E10\_Marketed\_Word.

(P) E10\_Marketed\_Broker.

(Q) E10\_Marketed\_Sign.

(R) E10\_Marketed\_Buyer.

(S) E11\_Special\_Relationship.

(T) E11\_Special\_Foreclosure.

(U) E11\_Special\_Auction.

(V) E11\_Special\_Trade.

(W) E11\_Special\_Partial.

(X) E12\_PersProp.

(Y) E13\_IntangiblePersProp.

Column	Start	End	Length	Type	Comments/Format
SDF_ID	1	16	16	A	Unique number for all SDF files logged into the system. Format = "C" + County Number + Sales Year + Unique SDF record ID (e.g., "C02-2008-0000001"). Foreign key to SALECONTAC and SALEPARCEL files. Must match to a corresponding SDF_ID in the SALEDISC file submitted as part of the same sales disclosure dataset.
County_ID	17	18	2	A	State county ID number. Left pad with zero as necessary.
County_Name	19	43	25	A	State designated county name.
B1_Valuable_Consider	44	44	1	A	A transfer of real property interest for valuable consideration (Y/N).
B2_Buyer_Adjacent	45	45	1	A	Buyer is an adjacent property owner (Y/N).
B3_Vacant_Land	46	46	1	A	Vacant land (No structures on land) (Y/N).
B4_Trade	47	47	1	A	Exchange for other real property ("Trade") (Y/N).
B4_Trade_Parcel	48	65	18	N	The state 18-digit parcel number of traded property. Only populate if B4_Trade = Y.
B5_Land_Contract	66	66	1	A	Land contract (Y/N).
B5_Land_Contract_Term	67	75	9	A	Contract term. Format yyyy – yyyy. Only populate if B5_Land_Contract = Y.
B5_Land_Contract_Date	76	85	10	D	Contract date. Format mm/dd/yyyy. Only populate if B5_Land_Contract = Y.
B6_Partial_Interest	86	86	1	A	Partial interest (Y/N).
B6_Partial_Description	87	136	50	A	Describe partial interest. Only populate if B6_Partial_Interest = Y.
B7_Easement	137	137	1	A	Easements or right-of-way grants (Y/N). (Please note that: (i) public utility/governmental easements; or (ii) rights-of-way that do not transfer fee simple; do not require a sales disclosure form. See the instructions for more information.)
B8_Court_Order	138	138	1	A	Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, eminent domain, or probate (Y/N).
B9_Partition	139	139	1	A	Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety (Y/N).
B10_Charity	140	140	1	A	Transfer to a charity, not-for-profit organization, or governmental entity or agency (Y/N).
C1_Sheriff_Sale	141	141	1	A	Sheriff Sale or Tax Sale (Y/N).

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C2_Short_Sale	142	142	1	A	Short Sale (Y/N).
C3_Quitclaim	143	143	1	A	Quitclaim Deed (Y/N).
C4_Auction	144	144	1	A	Auction (Y/N).
C5_Other	145	354	210	A	Describe any other condition that applies to the transaction.
C6_Multiple_Forms	355	355	1	A	Transaction includes multiple Sales Disclosure Forms (Y/N).
C6_Form_Total	356	363	8	N	Total number of Sales Disclosure Forms for transaction. Format (SDF Form xx of xx). For example, SDF Form 1 of 5 would be populated as 00010005. Only populate if C6_Multiple_Forms = Y.
C7_Conveyance_Date	364	373	10	D	Conveyance date. Date conveyance document signed. Format mm/dd/yyyy.
C8_Market_Days	374	378	5	N	Days the property was on the market.
C9_Num_Parcels	379	382	4	N	Total number of parcels on this disclosure. (If there is more than one (1) parcel, See Page 5).
C10_Commercial_Property	383	383	1	A	Type of property included in transaction is Commercial (Y/N).
C10_Industrial_Property	384	384	1	A	Type of property included in transaction is Industrial (Y/N).
D_Confidential_Use	385	385	1	A	Information contained in question 3 is confidential and nondisclosable under <a href="#">IC 5-14-3-4</a> (Y/N).
D1_Physical_Change	386	386	1	A	Physical changes to the property between January 1 and date of sale (Y/N).
D1_Physical_Change_Desc	387	434	48	A	Describe physical changes to the property between January 1 and date of sale. Only populate if D1_Physical_Change = Y.
D2_Res_Rental	435	435	1	A	Property is a residential rental property (Y/N).
D3_Planned_Use	436	595	160	A	Describe the planned use of the property.
E_Confidential_Finance	596	596	1	A	Information contained in questions 2-13 is confidential and nondisclosable under <a href="#">IC 5-14-3-4</a> and <a href="#">IC 6-1.1-35-9</a> (Y/N).
E1_Sales_Price	597	610	14	N	Sales price. Format 12.2.
E2_Existing_Business	611	611	1	A	Sale price included an existing business? (Y/N).
E3_Liquor_License	612	612	1	A	Sale price included a liquor license? (Y/N).
E4_Portfolio_Sale	613	613	1	A	Transaction was part of a portfolio sale? (Y/N).
E5_Leased	614	614	1	A	Any part of the property was leased at the time of sale? (Y/N).
E6_Abatement	615	615	1	A	Sale included property receiving an abatement? (Y/N).
E7_Appraisal	616	616	1	A	Was an appraisal done? (Y/N).
E7_Appraisal_Value	617	630	14	N	Appraisal value. Format 12.2. Only populate if E7_Appraisal = Y.
E8_TIF_District	631	631	1	A	Sale included property in a TIF District? (Y/N).
E9_Financing_Cash	632	632	1	A	How was the sale financed? All cash? (Y/N).
E9_Financing_Seller_Finan	633	633	1	A	How was the sale financed? Seller financing? (Y/N).
E9_Financing_Construction	634	634	1	A	How was the sale financed? Construction loan? (Y/N).
E9_Financing_Mortgage	635	635	1	A	How was the sale financed? Mortgage loan? (Y/N).
E9_Financing_Leaseback	636	636	1	A	How was the sale financed? Sale leaseback? (Y/N).
E9_Financing_Small_Busi	637	637	1	A	How was the sale financed? Small business loan? (Y/N).
E10_Marketed_Word	638	638	1	A	How was the property marketed? Word of mouth? (Y/N).
E10_Marketed_Broker	639	639	1	A	How was the property marketed? Listed with broker? (Y/N).

E10_Marketed_Sign	640	640	1	A	How was the property marketed? For sale sign? (Y/N).
E10_Marketed_Buyer	641	641	1	A	How was the property marketed? Buyer approached? (Y/N).
E11_Special_Relationship	642	642	1	A	Sale was between same business entity? (Y/N)
E11_Special_Foreclosure	643	643	1	A	Sale was in lieu of foreclosure? (Y/N).
E11_Special_Auction	644	644	1	A	Sold at auction? (Y/N).
E11_Special_Trade	645	645	1	A	Sale included a trade of equipment or services? (Y/N).
E11_Special_Partial	646	646	1	A	Sale of partial interest? (Y/N).
E12_PersProp	647	660	14	N	Value of personal property included. Format 12.2.
E13_IntangiblePersProp	661	674	14	N	Value of intangible personal property included. Format 12.2.
F1_Physical_Changes	675	924	250	A	Identify physical changes to property between the assessment date and the date of sale.
F2_Special_Circum	925	1624	700	A	If applicable, identify any additional special circumstances relating to validation of sale.
F_Assessor_Stamp	1625	1625	1	A	Verification of county assessor stamp is placed on form (Y/N).
<b>Religious Use Property Tax Exemption</b>	<b>1626</b>	<b>1626</b>	<b>1</b>	<b>A</b>	<b>Is the property being transferred going to continue to be used by a church or religious society for the same property tax exempt purposes provided by <a href="#">IC 6-1.1-10-21(e)</a>? (Y/N).</b>

(m) AGRICULTURAL/RESIDENTIAL SALES DISCLOSURE ADDENDUM (1 record per sales disclosure addendum) - Filename = SDISCADDAR:

- (1) The SDISCADDAR file contains one (1) record for each agricultural or residential property sales disclosure addendum completed by the county.
- (2) If a county utilizes the SDISCADDAR file, the record must connect to the original corresponding SALEDISC file.
- (3) In **weekly** **monthly** data submissions, only those records that are new or have changed since the previous transmission are to be included.
- (4) Information entered for D3\_Planned\_Use is considered confidential as authorized under [IC 5-14-3-4\(a\)](#).

Column	Start	End	Length	Type	Comments/Format
SDF_ID	1	16	16	A	Unique number for all SDF files logged into the system. Format = "C" + County Number + Sales Year + Unique SDF record ID (e.g., "C02-2008-0000001"). Foreign key to SALECONTAC and SALEPARCEL files. Must match to a corresponding SDF_ID in the SALEDISC file submitted as part of the same sales disclosure dataset.
County_ID	17	18	2	A	State county ID number. Left pad with zero as necessary.
County_Name	19	43	25	A	State designated county name.
B1_Valuable_Consider	44	44	1	A	A transfer of real property interest for valuable consideration (Y/N).
B2_Buyer_Adjacent	45	45	1	A	Buyer is an adjacent property owner (Y/N).
B3_Vacant_Land	46	46	1	A	Vacant land (No structures on land) (Y/N).
B4_Trade	47	47	1	A	Exchange for other real property ("Trade") (Y/N).
B4_Trade_Parcel	48	65	18	N	The state 18-digit parcel number of traded property. Only populate if B4_Trade = Y.
B5_Land_Contract	66	66	1	A	Land contract (Y/N).
B5_Land_Contract_Term	67	75	9	A	Contract term. Format yyyy – yyyy. Only populate if B5_Land_Contract = Y.
B5_Land_Contract_Date	76	85	10	D	Contract date. Format mm/dd/yyyy. Only populate if B5_Land_Contract = Y.
B6_Partial_Interest	86	86	1	A	Partial interest (Y/N).

B6_Partial_Description	87	136	50	A	Describe partial interest. Only populate if B6_Partial_Interest = Y.
B7_Easement	137	137	1	A	Easements or right-of-way grants (Y/N). (Please note that: (i) public utility/governmental easements; or (ii) rights-of-way that do not transfer fee simple; do not require a sales disclosure form. See the instructions for more information.)
B8_Court_Order	138	138	1	A	Document for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, judgment, condemnation, eminent domain, or probate (Y/N).
B9_Partition	139	139	1	A	Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety (Y/N).
B10_Charity	140	140	1	A	Transfer to a charity, not-for-profit organization, or governmental entity or agency (Y/N).
C1_Sheriff_Sale	141	141	1	A	Sheriff Sale or Tax Sale (Y/N).
C2_Short_Sale	142	142	1	A	Short Sale (Y/N).
C3_Quitclaim	143	143	1	A	Quitclaim Deed (Y/N).
C4_Auction	144	144	1	A	Auction (Y/N).
C5_Other	145	354	210	A	Describe any other condition that applies to the transaction.
C6_Multiple_Forms	355	355	1	A	Transaction includes multiple Sales Disclosure Forms (Y/N).
C6_Form_Total	356	363	8	N	Total number of Sales Disclosure Forms for transaction. Format (SDF Form xx of xx). For example, SDF Form 1 of 5 would be populated as 00010005. Only populate if C6_Multiple_Forms = Y.
C7_Conveyance_Date	364	373	10	D	Conveyance date. Date conveyance document signed. Format mm/dd/yyyy.
C8_Market_Days	374	378	5	N	Days the property was on the market.
C9_Num_Parcels	379	382	4	N	Total number of parcels on this disclosure. (If there is more than one (1) parcel, See Page 5).
C10_Agricultural_Property	383	383	1	A	Type of property included in transaction is Agricultural (Y/N).
C10_Residential_Property	384	384	1	A	Type of property included in transaction is Residential (Y/N).
D_Confidential_Use	385	385	1	A	Information contained in question 3 is confidential and nondisclosable under <a href="#">IC 5-14-3-4</a> (Y/N).
D1_Physical_Change	386	386	1	A	Physical changes to the property between January 1 and date of sale (Y/N).
D1_Physical_Change_Desc	387	434	48	A	Describe physical changes to the property between January 1 and date of sale. Only populate if D1_Physical_Change = Y.
D2_Res_Rental	435	435	1	A	Property is a residential rental property (Y/N).
D3_Planned_Use	436	595	160	A	Describe the planned use of the property.
E1_Sales_Price	596	609	14	N	Sales price. Format 12.2.
E2_PersProp	610	623	14	N	Personal property included in the transaction. Format 12.2.
E3_Seller_Points	624	637	14	N	Seller paid points/closing costs. Format 12.2.
E4_Relationship_Discount	638	651	14	N	Amount of discount based on existence of family or business relationship between the buyer and the seller. Format 12.2.
E5_Ownership_Interest	652	699	48	A	Describe any less-than-complete ownership interest and terms of seller financing.
E6_Seller_Financed	700	700	1	A	Is the seller financing the sale? (Y/N). (If yes, answer questions 7-8).
E7_Buyer_Loan	701	701	1	A	Is the buyer/borrower personally liable for the loan? (Y/N). Only populate if E6_Seller_Financed = Y.

E8_Mortgage_Loan	702	702	1	A	Is this a mortgage loan? (Y/N). Only populate if E6_Seller_Financed = Y.
E9_Appraisal_Value	703	703	1	A	Was an appraisal done? (Y/N).
F1_Physical_Changes	704	953	250	A	Identify physical changes to property between the assessment date and the date of sale.
F2_Special_Circum	954	1653	700	A	If applicable, identify any additional special circumstances relating to validation of sale.
F_Assessor_Stamp	1654	1654	1	A	Verification of county assessor stamp is placed on form (Y/N).
<b>Religious Use Property Tax Exemption</b>	<b>1655</b>	<b>1655</b>	<b>1</b>	<b>A</b>	<b>Is the property being transferred going to continue to be used by a church or religious society for the same property tax exempt purposes provided by <a href="#">IC 6-1.1-10-21(e)</a>? (Y/N).</b>

(n) TRAILER RECORD (the last record in each file):

(1) The TRAILER RECORD must be placed as the last record in each real property assessment file including the PARCEL, LAND, IMPROVE, DWELLING, BUILDING, BLDDTL, APPEAL, SALEDISC, SDISCADDIC, SDISCADDAR, SALECONTAC, and SALEPARCEL files.

(2) The format of the TRAILER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of TRAILER.
Total Record Count	11	30	20	N	Total number of records in the file the excluding header and trailer records.

(Department of Local Government Finance; [50 IAC 26-20-4](#); filed Jan 28, 2011, 3:07 p.m.:

[20110223-IR-050100165FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#); filed Nov 2, 2020, 8:59 a.m.: [20201202-IR-050190635FRA](#))

SECTION 2. [50 IAC 26-20-7](#) IS AMENDED TO READ AS FOLLOWS:

### **[50 IAC 26-20-7](#) Oil and gas assessments**

**Authority:** [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#)

**Affected:** [IC 6-1.1-31.5](#); [IC 36-1-8.5](#)

Sec. 7. (a) HEADER RECORD (appears once per file):

(1) The HEADER RECORD must be placed as the first record in each oil and gas assessment file including the OILGAS and OILGASALL files.

(2) The format of the HEADER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Filename	1	10	10	A	Name of data file (e.g., OILGAS or OILGASALL).
County Number	11	12	2	A	State designated county ID (e.g., 23). See code list 59.
County Description	13	32	20	A	State designated county name (e.g., LAKE). See code list 59.
File Format ID	33	37	5	A	Constant value of <del>2017A</del> <b>2021A</b> . This communicates the version of the structure used to create the data.
County Contact Name	38	77	40	A	Full name of the individual at the county who can answer questions specific to this data extract (e.g., Robert Smith).
County Contact Phone	78	95	18	A	Complete telephone number of individual at the county who can answer questions specific to this data extract - format required is ###-###-#### (e.g., 219-555-5555 44444).
File Create Date	96	105	10	D	Date the file was created - format required is mm/dd/yyyy format (e.g., 10/01/2010).
File Create Time	106	109	4	A	Time the file was created - format required is #### in military time (e.g., 1400).

Assessment Year	110	113	4	A	The assessment year specific to the data submission - format required is yyyy (e.g., 2009).
Pay Year	114	117	4	A	The tax payment year specific to the data submission - format required is yyyy (e.g., 2010).
Software Vendor Company	118	177	60	A	Full name of the vendor company preparing the data extract.
Software Package Name and Version	178	237	60	A	Complete name of the software package along with the version of the software used to build this data extract (e.g., ABC Assessor System Version 1.5).
Software Vendor Contact Name	238	287	50	A	Full name of the individual at the vendor who can answer questions specific to this data extract (e.g., Robert Smith).
Software Vendor Phone Number	288	305	18	A	Complete telephone number of the individual at the vendor's company who can answer questions specific to this data extract - format required is ###-###-#### ##### (e.g., 317-555-5555 44444).
Software Vendor Contact Email	306	353	48	A	Email of the individual at the vendor's company who can answer questions specific to this data extract (e.g., Help@ABCVendor.com).
Transmission Description	354	453	100	A	Description of transmission. Comment field, free text.

(b) OIL AND GAS WELL ASSESSMENTS FILE (0, 1, or many records per parcel) - Filename = OILGAS:

(1) The OILGAS file contains records for individual oil and gas assessed values. One (1) record is required for each single OIL or each single GAS lease in a Tax District. One (1) record may not encompass more than one (1) Tax District or more than one (1) Well Type. A record may cover many wells encompassed by a single lease or multiple leases.

(2) The OILGAS file must be submitted to the department by the county assessor on or before September 1 of the year of assessment and must be submitted with associated OILGASALL file.

(3) Primary Key for the OILGAS file:

(A) Oil and Gas Number. The Oil and Gas Number field must be unique within this file.

(4) Foreign Key to the PARCEL file:

(A) Location. Each Location value in the OILGAS table must match a valid Parcel Number in the PARCEL file.

Column	Start	End	Length	Type	Comments/Format
Oil and Gas Number	1	25	25	A	A unique number to identify the Oil and Gas filing. This number identifies the main filing, which is then allocated to the interest holders.
Well Type	26	28	3	A	Field should include one of "OIL" or "GAS" description.
Lease? (Y/N)	29	29	1	A	Is the oil/gas property a lease?
Owner or Operator or both? (Y/N/B)	30	30	1	A	Is the report filed by the owner or operator or both? (Y/N/B)
Acreage	31	42	12	N	Acreage of oil/gas record. Format 8.4 (e.g., 000200001000; Implied: 00020000.1000).
Average Daily Production (Bbls or MCM)	43	51	9	N	Format 7.2 (e.g., 001050050; Implied: 0010500.50).
Total Assessed Value	52	63	12	N	Sum of total royalty interest assessment subject to allocation and total working interest subject to allocation.
Secondary/Stimulated	64	64	1	A	Is the oil/gas well secondary/stimulated or not secondary/stimulated? (Y/N)
Location	65	89	25	A	The primary real property Parcel Number where this lease is located if available.
State-Assigned District Number	90	92	3	N	The state-assigned tax district number as designated on the county budget order.
Appurtenance Value	93	104	12	N	Value of accessories associated with the oil/gas well.

(c) OIL AND GAS WELL ASSESSMENTS FILE (0, 1, or many records per oil and gas number) - Filename = OILGASALL:

- (1) The OILGASALL file contains records for individual oil and gas assessed values. One (1) or many OILGASALL records may exist for each OILGAS record. There may be up to sixty-four (64) records for Working Interest and sixty-four (64) records for Royalty Interest for each OILGAS lease record.
- (2) The OILGASALL file must be submitted to the department by the county assessor on or before September 1 of the year of assessment and must be submitted with associated OILGAS file.
- (3) Primary Key for the OILGASALL file: The combination of the following fields must be unique within the OILGASALL file:
  - (A) Oil and Gas Number. Each Oil and Gas Number value in the OILGASALL table must match a valid Oil and Gas Number in the OILGAS file.
  - (B) Property Number. The Property Number must be unique to an Oil and Gas Number within this file. No duplicate Property Numbers are allowed for a given Oil and Gas Number.
- (4) Foreign Key to the OILGAS file:
  - (A) Oil and Gas Number. Each Oil and Gas Number value in the OILGASALL table must match a valid Oil and Gas Number in the OILGAS file.
- (5) Foreign Key to the TAXDATA file:
  - (A) Property Number. Each Property Number value in the OILGASALL table must match a valid Parcel Number or Property Number in the TAXDATA file.

Column	Start	End	Length	Type	Comments/Format
Oil and Gas Number	1	25	25	A	A unique number to identify the Oil and Gas filing. This number identifies the main filing, which is then allocated to the interest holders.
Property Number	26	50	25	A	Personal properties, including oil and gas, must be unique within the county, and must adhere to format as defined in <a href="#">50 IAC 26-8-2</a> . The Property Number identifies a unique record for a certain individual interest owner within this file and must match a Property Number in the TAXDATA data file.
Interest Type (W/R)	51	51	1	A	Working Interest (W) or Royalty Interest (R).
Oil and Gas Allocation Interest Factor	52	60	9	N	Proportion of total interest in the lease. The total of each Interest Type must add to a factor of 1.00. Format 1.8 (e.g., 000015625; Implied 000.015625).
Calculated Assessment	61	72	12	N	Field should contain the calculated assessment of the interest for this owner.
Owner Name	73	152	80	A	Name of owner.
Owner Street Address	153	212	60	A	Street address or P.O. box of owner.
Owner City	213	242	30	A	City of owner.
Owner State or Province or Territory	243	272	30	A	State/province/territory of owner.
Owner ZIP Code	273	282	10	A	U.S. ZIP code or country code of address, for owner. Primary format xxxxx-xxxx for U.S.
Owner Country	283	285	3	A	Country of owner. See code list 62.
Anonymity from public records request? (Y/N)	286	286	1	A	Is there an individual associated with the record who is requesting anonymity from public records pursuant to <a href="#">IC 36-1-8.5?</a>
State-Assigned District Number	287	289	3	N	The state-assigned tax district number as designated on the county budget order.
Status Code	290	290	1	A	"C" = Changed. "N" = New. "R" = Retired.
Lease	291	340	50	A	
Legal Description	341	390	50	A	
Section	391	393	3	A	
Township	394	396	3	A	
Range	397	399	3	A	
<b>Late Filing?</b>	<b>400</b>	<b>400</b>	<b>1</b>	<b>A</b>	<b>Is filing up to 30 days late? (Y/N).</b>
<b>Late Calc?</b>	<b>401</b>	<b>401</b>	<b>1</b>	<b>A</b>	<b>Is filing beyond 30 days late? (Y/N).</b>

(d) TRAILER RECORD (appears once per file):

(1) The TRAILER RECORD must be placed as the last record in each oil and gas assessment file including the OILGAS and OILGASALL files.

(2) The format of the TRAILER RECORD must be consistent with the following data format:

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of TRAILER.
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

(Department of Local Government Finance; [50 IAC 26-20-7](#); filed Jan 28, 2011, 3:07 p.m.:

[20110223-IR-050100165FRA](#); filed Jan 30, 2013, 12:36 p.m.: [20130227-IR-050120548FRA](#); filed May 9, 2018, 10:00 a.m.: [20180606-IR-050180006FRA](#); filed Nov 2, 2020, 8:59 a.m.: [20201202-IR-050190635FRA](#))

### [Notice of Public Hearing](#)

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